

Atlas Minerals
Division of Atlas Corporation

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Grand Junction, Colorado 81506
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DIVISION OF
OIL, GAS & MINING

November 4, 1986

Division of Oil, Gas & Mining
Utah Department of Natural Resources
355 W. North Temple
3 Triad Center, Suite 350
Salt Lake City, Utah 84180-1203

Attention: Ms. Pamela Grubaugh-Littig
Reclamation Engineer

Re: Updated Financial
Information

Dear Ms. Grubaugh-Littig:

Enclosed with this letter is the 10-K report for Atlas Corporation, as required by our Mined Land Reclamation Contract.

This report, which includes the annual report, covers the fiscal year of July 1, 1985 to June 30, 1986.

Please contact me at your convenience if you have any questions.

Sincerely,



Richard E. Blubaugh
Regulatory Affairs
Manager

REB:bjg

enc.

cc: R. T. Exby, w/o enc.